IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 24420 of 2006(F)

PETITIONER:

KMC CONSTRUCTIONS LTD.,
SREEMOOLANAGARAM P.O., ALUVA, HAVING ITS
PROJECT OFFICE AT RIVER VIEW BUILDING
SOUTH CHALAKUDY-680 307, THRISSUR, KERALA
REP. BY CHIEF PROJECT MANAGER
M.V. SREEKUMAR.

BY ADV. SRI.JOMY GEORGE

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER (WC & LT)
MATTANCHERY.

2. SALES TAX INSPECTOR,
SALES TAX CHECK POST, WALAYAR.

3. STATE OF KERALA, REP. BY
SECRETARY (FINANCE), GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.24420/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE REGISTRATION CERTIFICATE ISSUED BY THE 1ST RESPONDENT DT.1.4.2005.

EXHIBIT P2: TRUE COPY OF THE INVOICE RAISED BY M/SBONFIGLIOLI MISSIONS PVT. LTD., INDUSTRIAL ESTATE, THIRUMUDIVAKKAM, CHENNAI DT.31.8.2006.

EXHIBIT P3: INVOICE RAISED BY M/S TECHNO FAB INDUSTRIES, ;OT NO.21, SECTOR 56A, BALLABGRAH, FARIDABAD DT.25.8.2006.

EXHIBIT P4: TRUE COPY OF THE INVOICE RAISED BY M/S METSO MINERALS (INDIA) PRIVATE LIMITED, PLOT NO.177 AND 178, INVESTATE HSIDC, FROWTH CENTRE, BAWAL, DISTRICT REWARI, HARYANA DATED 28.8.2006.

EXHIBTI P5: TRUE COPY OF THE NOTICE ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT DEMANDING ENTRY TAX WITH REGARD TO GOODS CONSIGNED AS EPR EXT. P2 INVOICE DT.11.9.2006.

EXHIBIT P6: NOTICE ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT DEMANDING ENTRY TAX WITH REGARD TO GOODS CONSIGNED AS PER EXT. P3 INVOICE DT.10.09.2006

EXHIBIT P7: NOTICE ISSUED TO THE PETITIOENR BY THE 2ND RESPONDENT DEMANDING ENTRY TAX WITH REGARD TO GOODS CONSIGNED AS PER EXT.P4 INVOICE DT.10.08.2006

EXHIBIT P8: INTERIM ORDER PASSED IN WP(C) 22490/2006 FILED BY THE EPTITIONER DT.22.8.2006.

EXHIBIT P9: COPY OF THE ORDER PASSED BY THIS HON'BLE COURT IN SIMILAR CIRCUMSTANCES IN WRIT PETITION I.E WPC NO.17651/2006 DT.7.7.2006.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 24420 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp